

2021

CERTIFICATE
To the Clerk of Morris County, State of Kansas
We, the undersigned, officers of

City of Wilsey

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	62,564	21,050
Debt Service	10-113			
Library	12-1220			
Employee benefits	12-16,102	8	285	
		8		
Special Highway		9	5,830	
Sewer Fund		9	44,400	
Water Fund		10	54,000	
Water Bond		10	14,200	
Non-Budgeted Funds		11		
Totals		xxxxxx	181,279	21,050
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Neighborhood Revitalization				

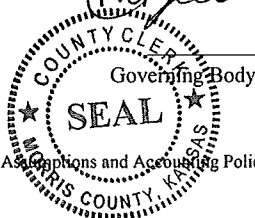
Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

21,050
NO

Assisted by:
Cindy Jensen, CPA

Address:
218 W Main
Council Grove, KS 66846
Email:

Date Attested: 10-28- 2020
Clerk Schmidt
County Clerk



State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Wilsey
will meet on August 11, 2020 at 7:00 PM at Wilsey City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Wilsey City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	40,700	43.300	54,500	45.414	62,564	21,050	45.576
Debt Service							
Library							
Employee benefits	3,283	1.045	986	2.057	285		
Special Highway	5,645		3,000		5,830		
Sewer Fund	24,592		38,800		44,400		
Water Fund	47,322		48,510		54,000		
Water Bond	14,098		14,100		14,200		
Non-Budgeted Funds	22,907						
Totals	158,547	44.345	159,896	47.471	181,279	21,050	45.576
Less: Transfers	40,382		48,210		48,800		
Net Expenditure	118,165		111,686		132,479		
Total Tax Levied	19,827		20,124		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	447,115		423,922		461,869		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	231,556	22,700	222,277
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	231,556	22,700	222,277


*Tax rates are expressed in mills

Sandy Albin

City Official Title: City Clerk

State of Kansas Regulatory Basis
See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

AFFIDAVIT OF PUBLICATION

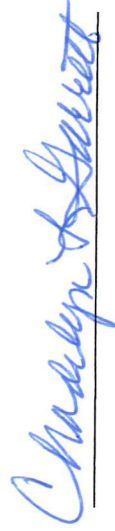
State of Kansas,  ss.
Morris County

CHRISTY JIMERON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 28th day of July, 2020.

Subscribed and sworn to before me this 9 day of December, 2020





NOT BUDGET HEARING
governing body of
City of Wilsey

will meet on August 11, 2020 PM at Wilsey City Hall for the purpose of hearing and answering objections of taxpayers who proposed use of all funds and the amount of ad valorem tax. Detailed budget information is at Wilsey City Hall and will be available at this hearing.

Proposed Budget 2021: Expenditures and Amount of Circulation: for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is exchange depending on the final assessed valuation.

FUND	Prior Year Actual for 2019			Current Year Estimate for 2020			Proposed Budget for 2021		
	Expenditures	Actual	Tax Rate	Expenditures	Actual	Tax Rate	Budget Authority	Amount at 2020	Estimate
General	40,700	43,306	54.350	45,414			62,564	21,050	45,576
Debt Service									
Library									
Employee Benefits	3,283	1,045	986	2,057	283				
Special Highway									
Sewer Fund	5,643		3,000		5,830				
Water Fund	24,592		38,800		44,400				
Water Bond	47,322		48,510		54,000				
Water Bond	14,068		14,100		14,200				
Non-Budgeted Funds									
Totals	22,907	44,345	159,896	47,471	181,279	21,050	48,860		45,576
Less: Transfers	40,382								
Net Expenditure	118,165						132,479		
Total Tax Levied	18,827						423,922		
Assessed Valuation	447,115						461,869		

Outstanding Indebtedness	2018		2019		2020	
	January 1	December 31	January 1	December 31	January 1	December 31
G.O. Bonds	231,556		22,700		222,277	
Revenue Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	0		0		0	
Total	231,556		22,700		222,277	

*Tax rates are expressed in mills

City Official Title: City Clerk

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 20,124
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 20,124

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	11,671
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+	1,342
5b. Personal property 2019	-	1,327
5c. Increase in personal property (5a minus 5b)	+	15
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2020 :	+	898
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		12,584
11. Total estimated valuation July 1, 2020		461,869
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0280
13. Percentage adjustment increase (12 times 3)	+ \$	564
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	362
16. Total Percentage Adjustments	\$	926

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____ 0
26. Total Revenue Adjustments			_____ 0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 21,050

City of Wilsey

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,252	3,711	270	31	84	0
Debt Service						
Library						
Employee benefits	872	168	12	1	4	0
TOTAL	20,124	3,879	282	32	88	0

County Treas Motor Vehicle Estimate

3,879

County Treas Recreational Vehicle Estimate

282

County Treas 16/20M Vehicle Estimate

32

County Treas Commercial Vehicle Tax Estimate

88

County Treas Watercraft Tax Estimate

0

Motor Vehicle Factor

0.19275

Recreational Vehicle Factor

0.01401

16/20 Vehicle Factor

0.00159

Commercial Vehicle Factor

0.00437

Watercraft Factor

0.00000

City of Wilsey

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sewer	Sewer Reserve	6,642	7,300	7,800	12-631o
General	Capital Improvement Res	5,000	10,000	7,500	12-1,118
General	Equipment Res	10,000	10,000	12,500	12-1,117
Water	Water Bond	14,400	15,810	16,000	12-825d
Water	Water Reserve	4,340	5,100	5,000	12-825d
	Totals	40,382	48,210	48,800	
	Adjustments*				
	Adjusted Totals	40,382	48,210	48,800	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water System Bond 2005A	7/26/2005	7/26/2045	4.125%	118,200	97,957	July	July	4,041	2,173	3,951	2,260
Water System Bond 2005B	7/26/2005	7/26/2045	4.125%	150,000	124,320	July	July	5,128	2,758	5,014	2,870
Total G.O. Bonds					222,277			9,169	4,931	8,965	5,130
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					222,277			9,169	4,931	8,965	5,130

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
Excavator	3/24/2020	60	3.52%	22,025	0	3,210	4,814
				Totals	0	3,210	4,814

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Wilsey

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	30,674	37,785	23,818
Receipts:			
Ad Valorem Tax	16,771	19,252	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,124		
Motor Vehicle Tax	3,331	4,291	3,711
Recreational Vehicle Tax	263	275	270
16/20M Vehicle Tax	11	23	31
Commercial Vehicle Tax	59	92	84
Watercraft Tax	12		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	1,446	1,000	1,000
Local Sales Tax	8,222	7,500	7,500
Franchise Tax	5,256	4,500	4,500
Equip use & materials	1,566		
Sale of equipment	4,000		
Nex-Tech lease	3,600	3,600	3,600
Insurance rebate	1,278		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	872		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	47,811	40,533	20,696
Resources Available:	78,485	78,318	44,514
Expenditures:			
Salaries & Wages	9,659	13,000	14,000
Street Expense	831		1,000
Insurance/bonds	3,019	3,500	3,500
Operations	10,282	15,000	20,564
Equipment/repairs	1,159	2,000	2,000
Fireworks	750	1,000	1,500
Transfer Out			
Capital Improvement Reserve	5,000	10,000	7,500
Equipment Reserve	10,000	10,000	12,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	40,700	54,500	62,564
Unencumbered Cash Balance Dec 31	37,785	23,818	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	62,321	61,527	62,564
		Non-Appropriated Balance	3,000
		Total Expenditure/Non-Appr Balance	65,564
		Tax Required	21,050
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			21,050

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Employee benefits			
Unencumbered Cash Balance Jan 1	2,317	0	0
Receipts:			
Ad Valorem Tax	405	872	XXXXXXXXXXXXXXXXXX
Delinquent Tax	134		100
Motor Vehicle Tax	387	104	168
Recreational Vehicle Tax	31	7	12
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	7	2	4
Watercraft Tax	1		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	966	986	285
Resources Available:	3,283	986	285
Expenditures:			
Payroll taxes/benefits	3,283	986	285
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,283	986	285
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	7,000	9,500	285
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		285
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			0

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,900	2,090	2,690
Receipts:			
State of Kansas Gas Tax	3,835	3,600	3,140
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,835	3,600	3,140
Resources Available:	7,735	5,690	5,830
Expenditures:			
Street Repair and Maint	5,645	3,000	5,830
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,645	3,000	5,830
Unencumbered Cash Balance Dec 31	2,090	2,690	0
2019/2020/2021 Budget Authority Amount:	6,408	8,908	5,830

Adopted Budget Sewer Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	22,909	25,684	15,884
Receipts:			
Charges to Customers	27,367	29,000	31,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,367	29,000	31,000
Resources Available:	50,276	54,684	46,884
Expenditures:			
Personal Services	10,058	10,000	15,000
Operations	3,096	20,000	20,000
Insurance	1,690	1,500	1,600
Equipment	296		
Lagoon repairs	2,810		
Transfer to Sewer Reserve	6,642	7,300	7,800
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	24,592	38,800	44,400
Unencumbered Cash Balance Dec 31	25,684	15,884	2,484
2019/2020/2021 Budget Authority Amount:	43,380	44,300	44,400

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Wilsey

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,466	12,712	8,202
Receipts:			
Charges to Customers	43,568	44,000	46,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	43,568	44,000	46,000
Resources Available:	60,034	56,712	54,202
Expenditures:			
Personal Services	18,634	20,000	23,000
Operations/insurance	9,948	7,600	10,000
Transfer to water bond	14,400	15,810	16,000
Transfer to water reserve	4,340	5,100	5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	47,322	48,510	54,000
Unencumbered Cash Balance Dec 31	12,712	8,202	202
2019/2020/2021 Budget Authority Amount:	53,000	51,510	54,000

Adopted Budget Water Bond	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,966	17,268	18,978
Receipts:			
Transfer from water	14,400	15,810	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	14,400	15,810	16,000
Resources Available:	31,366	33,078	34,978
Expenditures:			
Water bond payments	14,098	14,100	14,200
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,098	14,100	14,200
Unencumbered Cash Balance Dec 31	17,268	18,978	20,778
2019/2020/2021 Budget Authority Amount:	14,100	14,100	14,200

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

The City of Wilsey, Kansas
Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2020 and 2021. The budgets reflect management's judgment as of June 25, 2020 the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation- The valuations of property in the City are estimates determined by the Morris County, Kansas appraiser's office.

Receipts- Ad valorem revenues are based on the expected collection of taxes levied for the 2020 and 2021 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Morris County, Kansas and the State of Kansas. Other revenues for 2020 are assumed to be approximately the same as the 2020 budgeted amounts. Other revenues for 2021 have been estimated to be approximately the same as the 2020 budgeted amounts.

Expenditures- 2020 expenditures are entered from the adopted 2020 budget information with expenditures adjusted for estimated unused 2020 expenditures being transferred to the 2021 budget year from the 2020 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2021 personal services (wages and benefits) are expected to remain similar to the 2020 budgeted amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits.

Commodities, contractual, and capital outlay expenditures for 2021 are projected to remain very similar to the 2020 budgeted amounts. Expenditures in the special highway fund are made to the extent of available funds.

Transfers for 2021 are estimated based on the needs of certain funds and cash availability in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.